

**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH 'SMC', JABALPUR
(Through Virtual Mode)**

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.69/JAB/2024
Assessment Year: 2012-13

Aakash Khateek, 77 Ward No.10, Himanchal Ward, Tikamgarh, 472001, M.P. PAN:CWEPK4162M (Appellant)	Vs.	Income Tax Officer, Tikamgarh (Respondent)
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Appellant by	Sh. Abhijeet Shrivastava, Advocate
Respondent by	Sh. Rahul Padha, JC-2

ORDER

(A) This appeal vide I.T.A. No.69/JAB/2024 has been filed by the assessee for assessment year 2012-13 against impugned appellate order dated 20/03/2024 (DIN & Order No.ITBA/NFAC/S/250/2023-24/1063027806(1) of National Faceless Appeal Centre ["NFAC" for short].

(B) The facts of the case, in brief, are that the assessment order dated 13.12.2019 was passed under section 144/147 of the Income Tax Act, 1961 (for short "the Act") whereby the total income was determined at Rs. 27,45,350/-. In the aforesaid assessment order, an addition of Rs.

27,45,350/- was made on account of unexplained cash credit under section 69A of the Act. The assessee filed an appeal in the office of the learned CIT(A) against the assessment order. Vide impugned appellate order dated 20.03.2024, the assessee's appeal was dismissed by the learned Commissioner of Income Tax (Appeals).

(C) At the time of hearing, learned Authorized Representative for the assessee submitted that the learned CIT(A) passed the impugned appellate order without giving reasonable opportunity to the assessee. He further submitted that the issues in dispute require factual verification at the end of the Assessing Officer, and should be remanded to the file of the Assessing Officer, with the direction to pass appropriate order in accordance with law. The learned Departmental Representative expressed no objection. After hearing representative of both sides and in view of the submissions made by representatives of both sides; the impugned order of learned CIT(A) is set aside and issues in dispute regarding the aforesaid addition of Rs. Rs. 27,45,350/- is restored back to the file of the Assessing Officer with the direction to pass *de novo* order in accordance with law, after providing reasonable opportunity to the assessee. All the grounds of appeal are treated as disposed of in accordance with the aforesaid order.

(D) In the result, the appeal of the assessee stands partly allowed for statistical purposes.

(Order pronounced in the open court on 06/03/2026)

Sd/-
(ANADEE NATH MISSHRA)
Accountant Member

Dated: 06/03/2026

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Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T.,